

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 12.07.2017

Coram

The Hon'ble Mr.Justice T.S.Sivagnanam

Writ Petition No.18830 of 2004

M/s.Sam Turbo Industry Ltd.,
rep. by its Director, T.Srinivasan

...Petitioner

Vs.

The Commercial Tax Officer,
Saibaba Colony Circle,
Coimbatore.

...Respondent

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for records on the file of the respondent in his notice, in Form No.1 (Section 8- Dstraint Order) in TNGST No.Na.Ka.2060730/03-04, dated 25.06.2004, issued by the respondent and to quash the same.

For Petitioner : S.Rajesekar

For Respondents : M/s.K.Venkatesh
Government Advocate

सत्यमेव जयते
O R D E R

Heard S.Rajesekar, the learned counsel appearing for the petitioner, and Mr.K.Venkatesh, learned Government Advocate for the respondent.

2. This Writ Petition has been filed, challenging the dstraint order issued by the respondent for recovery of the tax, payable by the petitioner/Company.

3. The reason for approaching this Court was on account of the fact that the petitioner/Company was declared as Sick Industrial Company by the Board for Industrial Finance and Reconstruction (BIFR) and a draft Scheme for rehabilitation was

pending consideration before it.

4. At the time, when the Writ Petition was entertained, order of stay was granted, subject to the condition that the petitioner pays a sum of Rs.2,00,000/-. This condition having been complied with, the stay was made absolute on 05.07.2006. The learned counsel appearing for the petitioner would submit that, as of now, the petitioner/Company has been revived and it is functioning.

5. In the light of the above, the Writ Petition is disposed of, by granting liberty to the petitioner to remit the balance amount of tax within a period of three months from the date of receipt of a copy of this order, either in one lumpsum or in installments. No costs.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

sd

To

The Commercial Tax Officer,
Saibaba Colony Circle,
Coimbatore.

+1cc to Mr.R.Hemalatha, Advocate, S.R.No.48503
+1cc to Government Pleader, S.R.No.48686

सत्यमेव जयते

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GN(31/07/2017)

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